

Contents

Preface	4
Acknowledgments	5
Editors	5
Assistance	5
Contents	6
1. Introduction	
a. Background – the initial legislation and rationale	30
b. Background – ESA2010 and the current legislation and Table 27 requirements	31
c. Validation	32
Verification of internal consistency for transactions and balance sheet data, for assets and liabilities.....	33
Comparison of quarterly data with annual data.....	33
Comparison with quarterly debt data.....	33
Validation against annual data provided for the EU Excessive Deficit Procedure.....	34
Measurement of the statistical discrepancy between non-financial and financial accounts....	34
Plausibility.....	34
Verification of counterpart information.....	35
voluntary series.....	35
d. Publication	35
e. Sources and methods	36
2. Analytical framework	
a. Categories covered by regulation	38
EU and euro area aggregates.....	38
Data coverage.....	39
Units published.....	40
Additional series – voluntary information.....	40
b. ESA2010 Regulation for Table 27	41
c. Relative importance of categories	45
d. Revision policy	46
e. Member States data validation practices	52
f. Difficulties in quarterly compilation	53
g. Existing guidance	53
Basic rules regarding transactions, stocks and other flows.....	53
Counterparty.....	54
Accrual.....	54
Borderlines between instruments.....	54
Financial derivatives.....	58
Securities lending and Repurchase agreements.....	60

Statistical discrepancies	61
h. Relationship and coherence with other data collections	62
Quarterly and annual non-financial accounts for general government	62
Annual financial sector accounts	62
Data required under the Excessive Deficit Procedure	62
Annual and quarterly Maastricht debt	63
Structure of government debt survey	63
Public Sector Debt Questionnaire	63
Quarterly financial sector accounts	63
3. Member States' compilation practice	
General coding for Tables 1-4 used in Part 3	64
Belgium	66
I Institutional arrangements	66
1.1 Compiling institutions	66
1.2 Publication policy	66
1.3 Publication timeliness	66
II Statistical sources	67
2.0 Source data	67
2.1 Direct sources	70
2.2 Indirect sources	72
2.3 Other financial data/ cross-checking with other sources	74
III Data coverage	74
3.1 Delimitation of general government and consistency with EDP	74
3.2 Coverage of financial instruments	74
3.3 Breakdown by original maturity	74
3.4 Counterpart information for subsectors S.1311 and S.1314	74
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	75
IV Current compilation methods	75
4.1 Stocks and flows	75
4.2 Other changes in the volume of assets	75
4.3 Valuation of financial instruments	75
4.4 Consolidation compilation methods	76
4.5 Accrual accounting and Recording of interest	76
4.6 Estimation methods	76
4.7 Conversion of exchange rates	77
4.8 Change in sources or methods	77
V Revision Policy	77
5.1 Routine revisions	77
5.2 Breaks in time series	78
VI Consistency and plausibility checks	78
6.1 Coherence with other data sets	78
6.2 Coherence and plausibility verification	78

6.3 Country specific methods to identify large transactions	78
6.4 Country specific methods to identify large other economic flows	79
Bulgaria	80
I Institutional arrangements	80
1.1 Compiling institutions	80
1.2 Publication policy	80
1.3 Publication timeliness	80
II Statistical sources	80
2.0 Source Data	80
2.1 Direct sources	84
2.2 Indirect sources	84
2.3 Other financial data/ cross-checking with other sources	85
III Data coverage	85
3.1 Delimitation of general government and consistency with EDP	85
3.2 Coverage of financial instruments	86
3.3 Breakdown by original maturity	86
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	86
IV Current compilation methods	87
4.1 Stocks and flows	87
4.2 Other changes in the volume of assets	88
4.3 Valuation of financial instruments	88
4.4 Consolidation compilation methods	88
4.5 Accrual accounting and Recording of interest	88
4.6 Estimation methods	89
4.7 Conversion of exchange rates	89
4.8 Change in sources or methods	89
V Revision Policy	90
5.1 Routine revisions	90
5.2 Breaks in time series	90
VI Consistency and plausibility checks	90
6.1 Coherence with other data sets	90
6.2 Coherence and plausibility verification	90
Czech Republic	91
I Institutional arrangements	91
1.1 Compiling institutions	91
1.2 Publication policy	91
1.3 Publication timeliness	92
II Statistical sources	92
2.0 Source Data	92
2.1 Direct sources	95
2.1.4 Social security funds	102
2.2 Indirect sources	102

2.3 Other financial data/ cross-checking with other sources	106
III Data coverage	106
3.1 Delimitation of general government and consistency with EDP	106
3.2 Coverage of financial instruments	107
3.3 Breakdown by original maturity	107
3.4 Counterpart information for subsectors S.1311 and S.1314	107
3.5 Coverage for transactions between government (for consolidation purposes)	108
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	108
3.7 Underlying information with respect to F.6 and F.8	109
IV Current compilation methods	109
4.1 Stocks and flows.....	109
4.2 Other changes in the volume of assets	110
4.3 Valuation of financial instruments	110
4.4 Consolidation compilation methods.....	110
4.5 Accrual accounting and Recording of interest.....	110
4.6 Estimation methods	111
4.7 Conversion of exchange rates.....	111
4.8 Change in sources or methods.....	112
V Revision Policy	112
5.1 Routine revisions	112
5.2 Breaks in time series	112
VI Consistency and plausibility checks	112
6.1 Coherence with other data sets.....	112
6.2 Coherence and plausibility verification	113
6.3 Country specific methods to identify large transactions	113
6.4 Country specific methods to identify large other economic flows	113
Denmark	114
I Institutional arrangements.....	114
1.1 Compiling institutions.....	114
1.2 Publication policy.....	114
1.3 Publication timeliness	114
II Statistical sources	114
2.0 Source data	114
2.1 Direct sources.....	119
2.2 Indirect sources	119
2.3 Other financial data/ cross-checking with other sources	119
III Data coverage	120
3.1 Delimitation of general government and consistency with EDP	120
3.2 Coverage of financial instruments	120
3.3 Breakdown by original maturity	121
3.4 Counterpart information for subsectors S.1311 and S.1314	121
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	121

3.7 Underlying information for F.6 and F.8	121
IV Current compilation methods	121
4.1 Stocks and flows.....	121
4.2 Other changes in the volume of assets	122
4.3 Valuation of financial instruments	122
4.4 Consolidation compilation methods.....	122
4.5 Accrual accounting and Recording of interest.....	122
4.6 Estimation methods	123
4.7 Conversion of exchange rates.....	123
4.8 Change in sources or methods.....	123
V Revision Policy	123
5.1 Routine revisions	123
5.2 Breaks in time series	123
VI Consistency and plausibility checks	124
6.1 Coherence with other data sets.....	124
6.2 Coherence and plausibility verification	124
6.3 Country specific methods to identify large transactions	124
6.4 Country specific methods to identify large other economic flows.....	124
Germany	125
I Institutional arrangements.....	125
1.1 Compiling institutions.....	125
1.2 Publication policy.....	125
1.3 Publication timeliness	125
II Statistical sources	125
2.0 Source data	125
2.1 Direct sources.....	128
2.2 Indirect sources	129
III Data coverage	130
3.1 Delimitation of general government and consistency with EDP	130
3.2 Coverage of financial instruments	130
3.3 Breakdown by original maturity	130
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	130
3.7 Underlying information for F.6 and F.8	130
IV Current compilation methods	130
4.1 Stocks and flows.....	130
4.2 Other changes in the volume of assets	131
4.3 Valuation of financial instruments	131
4.4 Consolidation compilation methods.....	131
4.5 Accrual accounting and Recording of interest.....	131
4.6 Estimation methods	131
4.7 Conversion of exchange rates.....	132
4.8 Change in sources or methods.....	132
V Revision Policy	132

5.1 Routine revisions	132
5.2 Breaks in time series	132
VI Consistency and plausibility checks	133
6.1 Coherence with other data sets	133
6.2 Coherence and plausibility verification	133
6.3 Country specific methods to identify large transactions	133
6.4 Country specific methods to identify large other economic flows	133
Estonia	134
I Institutional arrangements	134
1.1 Compiling institutions	134
1.2 Publication policy	134
1.3 Publication timeliness	134
II Statistical sources	134
2.0 Source data	134
2.1 Direct sources	137
2.2 Indirect sources	137
2.3 Other financial data/ cross-checking with other sources	137
III Data coverage	137
3.1 Delimitation of general government and consistency with EDP	137
3.2 Coverage of financial instruments	138
3.3 Breakdown by original maturity	138
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	138
3.7 Underlying information for F.6 and F.8	138
IV Current compilation methods	139
4.1 Stocks and flows	139
4.2 Other changes in the volume of assets	139
4.3 Valuation of financial instruments	139
4.4 Consolidation compilation methods	139
4.5 Accrual accounting and Recording of interest	139
4.6 Estimation methods	139
4.7 Conversion of exchange rates	140
4.8 Change in sources or methods	140
V Revision Policy	140
5.1 Routine revisions	140
5.2 Breaks in time series	140
VI Consistency and plausibility checks	141
6.1 Coherence with other data sets	141
6.2 Coherence and plausibility verification	141
6.3 Country specific methods to identify large transactions	141
6.4 Country specific methods to identify large other economic flows	141
Ireland	142
I Institutional arrangements	142

1.1 Compiling institutions.....	142
1.2 Publication policy.....	142
1.3 Publication timeliness.....	142
II Statistical sources	142
2.0 Source data	142
2.1 Direct sources.....	147
2.2 Indirect sources	148
2.3 Other financial data/ cross-checking with other sources	148
III Data coverage	148
3.1 Delimitation of general government and consistency with EDP	148
3.2 Coverage of financial instruments	149
3.3 Breakdown by original maturity	149
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	150
3.7 Underlying information for F.6 and F.8	150
IV Current compilation methods	150
4.1 Stocks and flows.....	150
4.2 Other changes in the volume of assets	150
4.3 Valuation of financial instruments	150
4.4 Consolidation compilation methods.....	151
4.5 Accrual accounting and Recording of interest.....	151
4.6 Estimation methods	151
4.7 Conversion of exchange rates.....	152
4.8 Change in sources or methods.....	152
V Revision Policy.....	152
5.1 Routine revisions.....	152
5.2 Breaks in time series	152
VI Consistency and plausibility checks.....	152
6.1 Coherence with other data sets.....	152
6.2 Coherence and plausibility verification	153
6.3/4 Country specific methods to identify large transactions and other economic flows.....	153
Greece	154
I Institutional arrangements.....	154
1.1 Compiling institutions.....	154
1.2 Publication policy.....	154
1.3 Publication timeliness	154
II Statistical sources	154
2.0 Source data	154
2.1 Direct sources.....	156
2.2 Indirect sources	156
III Data coverage	156
3.1 Delimitation of general government and consistency with EDP	156
3.2 Coverage of financial instruments	156

3.3 Breakdown by original maturity	156
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	156
3.7 Underlying information for F.6 and F.8	156
IV Current compilation methods	157
4.1 Stocks and flows.....	157
4.2 Other changes in the volume of assets	157
4.3 Valuation of financial instruments	157
4.4 Consolidation compilation methods.....	157
4.5 Accrual accounting and Recording of interest.....	157
4.6 Estimation methods	157
4.7 Conversion of exchange rates.....	157
4.8 Change in sources or methods.....	157
V Revision Policy.....	157
5.1 Routine revisions	157
5.2 Breaks in time series	157
VI Consistency and plausibility checks.....	158
6.3/4 Country specific methods to identify large transactions and other economic flows.....	158
Spain.....	159
I Institutional arrangements.....	159
1.1 Compiling institutions.....	159
1.2 Publication policy.....	159
1.3 Publication timeliness	159
II Statistical sources	159
2.0 Source data	159
2.1 Direct sources.....	163
2.2 Indirect sources	163
2.3 Other financial data/ cross-checking with other sources	164
III Data coverage	164
3.1 Delimitation of general government and consistency with EDP	164
3.2 Coverage of financial instruments	165
3.3 Breakdown by original maturity	165
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	165
IV Current compilation methods	166
4.1 Stocks and flows.....	166
4.2 Other changes in the volume of assets	166
4.3 Valuation of financial instruments	167
4.4 Consolidation compilation methods.....	168
4.5 Accrual accounting and Recording of interest.....	169
4.6 Estimation methods	169
4.7 Conversion of exchange rates.....	169
4.8 Change in sources or methods.....	170
V Revision Policy.....	170

5.1 Routine revisions	170
5.2 Breaks in time series	170
VI Consistency and plausibility checks	170
6.1 Coherence with other data sets	170
6.2 Coherence and plausibility verification	170
6.3 Country specific methods to identify large transactions	170
6.4 Country specific methods to identify large other economic flows	170
France	172
I Institutional arrangements	172
1.1 Compiling institutions	172
1.2 Publication policy	172
1.3 Publication timeliness	172
II Statistical sources	173
2.0 Source data	173
2.1 Direct sources	176
2.2 Indirect sources	176
2.3 Other financial data/ cross-checking with other sources	177
III Data coverage	177
3.1 Delimitation of general government and consistency with EDP	177
3.2 Coverage of financial instruments	178
3.3 Breakdown by original maturity	178
3.4 Counterpart information for subsectors S.1311 and S.1314	178
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	178
3.7 Underlying information for F.6 and F.8	178
IV Current compilation methods	179
4.1 Stocks and flows	179
4.2 Other changes in the volume of assets	179
4.3 Valuation of financial instruments	179
4.4 Consolidation compilation methods	179
4.5 Accrual accounting and Recording of interest	180
4.6 Estimation methods	180
4.7 Conversion of exchange rates	181
V Revision Policy	182
5.1 Routine revisions	182
5.2 Breaks in time series	182
VI Consistency and plausibility checks	182
6.1 Coherence with other data sets	182
6.3 Country specific methods to identify large transactions	182
6.4 Country specific methods to identify large other economic flows	183
Croatia	184
I Institutional arrangements	184
1.1 Compiling institutions	184

1.2 Publication policy.....	184
II Statistical sources	184
2.0 Source data	184
2.1 Direct sources.....	188
2.2 Indirect sources	189
III Data coverage	190
3.1 Delimitation of general government and consistency with EDP	190
3.2 Coverage of financial instruments	190
3.3 Breakdown by original maturity	190
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	191
3.7 Underlying information for F.6 and F.8	191
IV Current compilation methods	191
4.1 Stocks and flows.....	191
4.2 Other changes in the volume of assets	192
4.3 Valuation of financial instruments	192
4.4 Consolidation compilation methods.....	193
4.5 Accrual accounting and Recording of interest.....	193
4.6 Estimation methods	193
4.7 Conversion of exchange rates.....	194
4.8 Change in sources or methods.....	194
V Revision Policy	194
5.1 Routine revisions	194
5.2 Breaks in time series	195
VI Consistency and plausibility checks.....	195
6.1 Coherence with other data sets.....	195
6.2 Coherence and plausibility verification	195
6.3 Country specific methods to identify large transactions	195
6.4 Country specific methods to identify large other economic flows.....	195
Italy	196
I Institutional arrangements.....	196
1.1 Compiling institutions.....	196
1.2 Publication policy.....	196
1.3 Publication timeliness	196
II Statistical sources	197
2.0 Source data	197
2.1 Direct sources.....	200
2.2 Indirect sources	200
2.3 Other financial data/ cross-checking with other sources	200
III Data coverage	200
3.1 Delimitation of general government and consistency with EDP	200
3.2 Coverage of financial instruments	201
3.3 Breakdown by original maturity	201

3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	201
3.7 Underlying information for F.6 and F.8	201
IV Current compilation methods	201
4.1 Stocks and flows.....	201
4.2 Other changes in the volume of assets	201
4.3 Valuation of financial instruments	202
4.4 Consolidation compilation methods.....	202
4.5 Accrual accounting and Recording of interest.....	202
4.6 Estimation methods	202
4.7 Conversion of exchange rates.....	203
4.8 Change in sources or methods.....	203
V Revision Policy	203
5.1 Routine revisions	203
5.2 Breaks in time series	204
VI Consistency and plausibility checks	204
6.1 Coherence with other data sets.....	204
6.2 Coherence and plausibility verification	204
6.3 Country specific methods to identify large transactions	204
6.4 Country specific methods to identify large other economic flows	204
Cyprus	206
I Institutional arrangements.....	206
1.1 Compiling institutions.....	206
1.2 Publication policy.....	206
II Statistical sources	206
2.0 Source data	206
2.1 Direct sources.....	208
2.2 Indirect sources	208
III Data coverage	208
3.1 Delimitation of general government and consistency with EDP	208
3.2 Coverage of financial instruments	209
3.3 Breakdown by original maturity	209
3.4 Counterpart information for subsectors S.1311 and S.1314	209
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	209
IV Current compilation methods	209
4.1 Stocks and flows.....	209
4.2 Other changes in the volume of assets	209
4.3 Valuation of financial instruments	209
4.4 Consolidation compilation methods.....	210
4.5 Accrual accounting and Recording of interest.....	210
4.6 Estimation methods	210
4.7 Conversion of exchange rates.....	211
4.8 Change in sources or methods.....	211

V Revision Policy	211
5.1 Routine revisions	211
5.2 Breaks in time series	211
VI Consistency and plausibility checks	211
6.1 Coherence with other data sets	211
6.2 Coherence and plausibility verification	211
6.3 Country specific methods to identify large transactions	212
6.4 Country specific methods to identify large other economic flows	212
Latvia	213
I Institutional arrangements	213
1.1 Compiling institutions	213
1.2 Publication policy	213
1.3 Publication timeliness	213
II Statistical sources	213
2.0 Source data	213
2.1 Direct sources	219
2.2 Indirect sources	220
2.3 Other financial data/ cross-checking with other sources	220
III Data coverage	220
3.1 Delimitation of general government and consistency with EDP	220
3.2 Coverage of financial instruments	221
3.3 Breakdown by original maturity	222
3.4 Counterpart information for subsectors S.1311 and S.1314	222
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	222
3.7 Underlying information for F.6 and F.8	222
IV Current compilation methods	222
4.1 Stocks and flows	222
4.2 Other changes in the volume of assets	223
4.3 Valuation of financial instruments	223
4.4 Consolidation compilation methods	223
4.5 Accrual accounting and Recording of interest	223
4.6 Estimation methods	223
4.7 Conversion of exchange rates	223
4.8 Change in sources or methods	224
V Revision Policy	224
5.1 Routine revisions	224
5.2 Breaks in time series	224
VI Consistency and plausibility checks	224
6.1 Coherence with other data sets	224
6.2 Coherence and plausibility verification	224
6.3 Country specific methods to identify large transactions	224
6.4 Country specific methods to identify large other economic flows	224

Lithuania	226
I Institutional arrangements	226
1.1 Compiling institutions.....	226
1.2 Publication policy.....	226
1.3 Publication timeliness.....	226
II Statistical sources	226
2.0 Source data.....	226
2.1 Direct sources.....	230
2.2 Indirect sources.....	230
2.3 Other financial data/ cross-checking with other sources.....	231
III Data coverage	231
3.1 Delimitation of general government and consistency with EDP.....	231
3.2 Coverage of financial instruments.....	231
3.3 Breakdown by original maturity.....	231
3.4 Counterpart information for subsectors S.1311 and S.1314.....	231
3.6 Coverage for transactions between general government and other sectors (resident and non-resident).....	231
3.7 Underlying information for F.6 and F.8.....	231
IV Current compilation methods	232
4.1 Stocks and flows.....	232
4.2 Other changes in the volume of assets.....	232
4.3 Valuation of financial instruments.....	232
4.4 Consolidation compilation methods.....	233
4.5 Accrual accounting and Recording of interest.....	233
4.6 Estimation methods.....	233
4.7 Conversion of exchange rates.....	233
4.8 Change in sources or methods.....	233
V Revision Policy	233
5.1 Routine revisions.....	233
5.2 Breaks in time series.....	233
VI Consistency and plausibility checks	234
6.1 Coherence with other data sets.....	234
6.2 Coherence and plausibility verification.....	234
6.3/4 Country specific methods to identify large transactions and other economic flows.....	234
Luxembourg	235
I Institutional arrangements	235
1.1 Compiling institutions.....	235
1.2 Publication policy.....	235
1.3 Publication timeliness.....	235
II Statistical sources	235
2.0 Source data.....	235
2.1 Direct sources.....	239
2.2 Indirect sources.....	239

III Data coverage	240
3.1 Delimitation of general government and consistency with EDP	240
3.2 Coverage of financial instruments	240
3.3 Breakdown by original maturity	240
3.4 Counterpart information for subsectors S.1311 and S.1314	240
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	240
3.7 Underlying information for F.6 and F.8	241
IV Current compilation methods	241
4.1 Stocks and flows.....	241
4.2 Other changes in the volume of assets	241
4.3 Valuation of financial instruments	241
4.4 Consolidation compilation methods.....	242
4.5 Accrual accounting and Recording of interest.....	242
4.6 Estimation methods	242
4.7 Conversion of exchange rates.....	243
4.8 Change in sources or methods.....	243
V Revision Policy	243
5.1 Routine revisions	243
5.2 Breaks in time series	243
VI Consistency and plausibility checks	244
6.1 Coherence with other data sets.....	244
6.2 Coherence and plausibility verification	244
6.3/4. Country specific methods to identify large transactions and other economic flows.....	244
6.5. Other comments	244
Hungary	245
I Institutional arrangements.....	245
1.1. Compiling institutions.....	245
1.2. Publication of data at national level.....	245
1.3. Publication timeliness	247
II Statistical sources	247
2.0 Source data	247
2.1 Direct sources.....	250
2.2 Indirect sources	250
2.3 Other financial data/ cross-checking with other sources	251
III Data coverage	251
3.1 Delimitation of general government and consistency with EDP	251
3.2 Coverage of financial instruments	252
3.3 Breakdown by original maturity	252
3.4 Counterpart information for subsectors S.1311 and S.1314	252
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	252
3.7 Underlying information with respect to F.6 and F.8	252
IV Current compilation methods	252

4.1 Stocks and flows.....	252
4.2 Other changes in the volume of assets	253
4.3 Valuation of financial instruments	253
4.4 Consolidation compilation methods.....	253
4.5 Accrual accounting and Recording of interest.....	253
4.6 Estimation methods	253
4.7 Conversion of exchange rates.....	254
4.8 Change in sources or methods.....	254
V Revision Policy	255
5.1 Routine revisions	255
5.2 Breaks in time series	255
VI Consistency and plausibility checks.....	255
6.1 Coherence with other data sets.....	255
6.2 Coherence and plausibility verification	256
6.3 Country specific methods to identify large transactions	256
6.4 Country specific methods to identify large other economic flows.....	256
Malta	258
I Institutional arrangements.....	258
1.1 Compiling institutions.....	258
1.2 Publication policy.....	258
1.3 Publication timeliness	258
II Statistical sources	259
2.0 Source data	259
2.1 Direct sources.....	264
III Data coverage	264
3.1 Delimitation of general government and consistency with EDP	264
3.2 Coverage of financial instruments	265
3.3 Breakdown by original maturity	265
3.4 Counterpart information for subsectors S.1311 and S.1314	265
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	265
IV Current compilation methods	265
4.1 Stocks and flows.....	265
4.2 Other changes in the volume of assets	266
4.3 Valuation of financial instruments	266
4.4 Consolidation compilation methods.....	266
4.5 Accrual accounting and Recording of interest.....	267
4.6 Estimation methods	268
4.7 Conversion of exchange rates.....	269
V Revision Policy	269
5.1 Routine revisions	269
VI Consistency and plausibility checks.....	269
6.1 Coherence with other data sets.....	269

6.2 Coherence and plausibility verification	269
6.3 Country specific methods to identify large transactions	269
6.4 Country specific methods to identify large other economic flows	269
Netherlands	271
I Institutional arrangements	271
1.1 Compiling institutions.....	271
1.2 Publication policy	271
1.3 Publication timeliness	272
II Statistical sources	272
2.0 Source data	272
2.1 Direct sources.....	277
2.2 Indirect sources	277
2.3 Other financial data/ cross-checking with other sources	278
III Data coverage	278
3.1 Delimitation of general government and consistency with EDP	278
3.2 Coverage of financial instruments	279
3.3 Breakdown by original maturity	279
3.4 Counterpart information for subsectors S.1311 and S.1314	279
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	279
3.7 Underlying information for F.6 and F.8	279
IV Current compilation methods	280
4.1 Stocks and flows.....	280
4.2 Other changes in the volume of assets	280
4.3 Valuation of financial instruments	280
4.4 Consolidation compilation methods.....	281
4.5 Accrual accounting and Recording of interest.....	281
4.6 Estimation methods	282
4.7 Conversion of exchange rates.....	282
4.8 Change in sources or methods.....	283
V Revision Policy	283
5.1 Routine revisions	283
5.2 Breaks in time series	283
VI Consistency and plausibility checks	283
6.1 Coherence with other data sets.....	283
6.2 Coherence and plausibility verification	284
6.3 Country specific methods to identify large transactions	284
6.4 Country specific methods to identify large Other economic flows	284
Austria	285
I Institutional arrangements	285
1.1 Compiling institutions.....	285
1.2 Publication policy	285
1.3 Publication timeliness	285

II Statistical sources	285
2.0 Source data	285
2.1 Direct sources.....	290
2.2 Indirect sources	291
2.3 Other financial data/ cross-checking with other sources	291
III Data coverage	291
3.1 Delimitation of general government and consistency with EDP	291
3.2 Coverage of financial instruments	292
3.3 Breakdown by original maturity	292
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	292
3.7 Underlying information for F.6 and F.8	292
IV Current compilation methods	292
4.1 Stocks and flows.....	292
4.2 Other changes in the volume of assets	292
4.3 Valuation of financial instruments	293
4.4 Consolidation compilation methods.....	293
4.5 Accrual accounting and Recording of interest.....	293
4.6 Estimation methods	293
4.7 Conversion of exchange rates.....	294
4.8 Change in sources or methods.....	294
V Revision Policy.....	294
5.1 Routine revisions	294
5.2 Breaks in time series	295
VI Consistency and plausibility checks.....	295
6.1 Coherence with other data sets.....	295
6.2 Coherence and plausibility verification	295
6.3/4 Country specific methods to identify large transactions and other economic flows.....	295
Poland.....	296
I Institutional arrangements.....	296
1.1 Compiling institutions.....	296
1.2 Publication policy.....	296
1.3 Publication timeliness	296
II Statistical sources	296
2.0 Source data	296
2.1 Direct sources.....	301
2.2 Indirect sources	302
III Data coverage	302
3.1 Delimitation of general government and consistency with EDP	302
3.2 Coverage of financial instruments	303
3.3 Breakdown by original maturity	303
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	303
3.7 Underlying information for F.6 and F.8	303

IV Current compilation methods	304
4.1 Stocks and flows.....	304
4.2 Other changes in the volume of assets	304
4.3 Valuation of financial instruments	304
4.4 Consolidation compilation methods.....	305
4.5 Accrual accounting and Recording of interest.....	305
4.6 Estimation methods	305
4.7 Conversion of exchange rates.....	306
V Revision Policy	306
5.1 Routine revisions	306
5.2 Breaks in time series	306
VI Consistency and plausibility checks	306
6.1 Coherence with other data sets.....	306
6.3/4 Country specific methods to identify large transactions and other economic flows.....	306
Portugal	308
I Institutional arrangements.....	308
1.1 Compiling institutions.....	308
1.2 Publication policy	308
1.3 Publication timeliness	309
II Statistical sources	309
2.0 Source data	309
2.1 Direct sources.....	313
2.2 Indirect sources	313
2.3 Other financial data/ cross-checking with other sources	316
III Data coverage	316
3.1 Delimitation of general government and consistency with EDP	316
3.2 Coverage of financial instruments	316
3.3 Breakdown by original maturity	316
3.4 Counterpart information for subsectors S.1311 and S.1314	316
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	316
3.7 Underlying information for F.6 and F.8	316
IV Current compilation methods	317
4.1 Stocks and flows.....	317
4.2 Other changes in the volume of assets	318
4.3 Valuation of financial instruments	318
4.4 Consolidation compilation methods.....	318
4.5 Accrual accounting and Recording of interest.....	319
4.6 Estimation methods	319
4.7 Conversion of exchange rates.....	319
4.8 Change in sources or methods.....	319
V Revision Policy	319
5.1 Routine revisions	319
5.2 Breaks in time series	319

VI Consistency and plausibility checks	319
6.1 Coherence with other data sets.....	319
6.2 Coherence and plausibility verification	319
6.3 Country specific methods to identify large transactions	320
6.4 Country specific methods to identify large other economic flows	320
Romania	321
I Institutional arrangements	321
1.1 Compiling institutions.....	321
1.2 Publication policy.....	322
1.3 Publication timeliness	323
II Statistical sources	323
2.0 Source data	323
2.1. Direct sources.....	325
2.2 Indirect sources	327
2.3 Other financial data/ cross-checking with other sources	329
III Data coverage	329
3.1 Delimitation of general government and consistency with EDP	329
3.2 Coverage of financial instruments	330
3.3 Breakdown by original maturity	331
3.4 Counterpart information for subsectors S.1311 and S.1314	331
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	331
3.7 Underlying information for F.6 and F.8	331
IV Current compilation methods	332
4.1 Stocks and flows.....	332
4.2 Other changes in the volume of assets	332
4.3 Valuation of financial instruments	332
4.4 Consolidation compilation methods.....	332
4.5 Accrual accounting and Recording of interest.....	332
4.6 Estimation methods	333
4.7 Conversion of exchange rates.....	333
4.8 Change in sources or methods.....	334
V Revision Policy	334
5.1 Routine revisions	334
5.2 Breaks in time series	334
VI Consistency and plausibility checks	334
6.1 Coherence with other data sets.....	334
6.2 Coherence and plausibility verification	334
6.3 Country specific methods to identify large transactions	334
6.4 Country specific methods to identify large other economic flows	335
Slovenia	336
I Institutional arrangements	336
1.1 Compiling institutions.....	336

1.2 Publication policy.....	336
1.3 Publication timeliness	336
II Statistical sources	336
2.0 Source data	336
2.1 Direct sources.....	342
2.2 Indirect sources	342
III Data coverage	343
3.1 Delimitation of general government and consistency with EDP	343
3.2 Coverage of financial instruments	344
3.3 Breakdown by original maturity	344
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	344
3.7 Underlying information for F.6 and F.8	344
IV Current compilation methods	344
4.1 Stocks and flows.....	344
4.2 Other changes in the volume of assets	344
4.3 Valuation of financial instruments	344
4.4 Consolidation compilation methods.....	345
4.5 Accrual accounting and Recording of interest.....	345
4.6 Estimation methods	345
4.7 Conversion of exchange rates.....	345
4.8 Change in sources or methods.....	345
V Revision Policy	345
5.1 Routine revisions	345
5.2 Breaks in time series	346
VI Consistency and plausibility checks	346
6.1 Coherence with other data sets.....	346
6.2 Coherence and plausibility verification	346
6.3 Country specific methods to identify large transactions	346
6.4 Country specific methods to identify large other economic flows	346
Slovakia	348
I Institutional arrangements.....	348
1.1 Compiling institutions.....	348
1.2 Publication policy.....	348
1.3 Publication timeliness	348
II Statistical sources	348
2.0 Source data	348
2.1 Direct sources.....	352
2.2 Indirect sources	354
2.3 Other financial data/ cross-checking with other sources	354
III Data coverage	354
3.1 Delimitation of general government and consistency with EDP	354
3.2 Coverage of financial instruments	356

3.3 Breakdown by original maturity	356
3.4 Counterpart information for subsectors S.1311 and S.1314	356
3.5 Coverage for transactions between government subsectors (for consolidation purposes)	357
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	357
3.7 Underlying information for F.6 and F.8	357
IV Current compilation methods	357
4.1 Stocks and flows.....	357
4.2 Other changes in the volume of assets	357
4.3 Valuation of financial instruments	357
4.4 Consolidation compilation methods.....	357
4.5 Accrual accounting and Recording of interest.....	358
4.6 Estimation methods	358
4.7 Conversion of exchange rates.....	359
4.8 Change in sources or methods.....	359
V Revision Policy	359
5.1 Routine revisions	359
5.2 Breaks in time series	359
VI Consistency and plausibility checks	359
6.1 Coherence with other data sets.....	359
6.2 Coherence and plausibility verification	360
6.3 Country specific methods to identify large transactions	360
6.4 Country specific methods to identify large Other Economic Flows.....	360
6.5 Other comments	360
Finland.....	362
I Institutional arrangements.....	362
1.1 Compiling institutions.....	362
1.2 Publication policy.....	363
1.3 Publication timeliness	364
II Statistical sources	364
2.0 Source data	364
2.1 Direct sources.....	366
2.2 Indirect sources	367
2.3 Other financial data/ cross-checking with other sources	368
III Data coverage	368
3.1 Delimitation of general government and consistency with EDP	368
3.2 Coverage of financial instruments	369
3.3 Breakdown by original maturity	369
3.4 Counterpart information for subsectors S.1311 and S.1314	369
3.5 Coverage for transactions between government subsectors (for consolidation purposes)	370
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	370
3.7 Underlying information for F.6 and F.8	371

IV Current compilation methods	371
4.1 Stocks and flows.....	371
4.2 Other changes in the volume of assets	372
4.3 Valuation of financial instruments	372
4.4 Consolidation compilation methods.....	373
4.5 Accrual accounting and Recording of interest.....	373
4.6 Estimation methods	373
4.7 Conversion of exchange rates.....	374
4.8 Change in sources or methods.....	374
V Revision Policy	374
5.1 Routine revisions	374
5.2 Breaks in time series	374
VI Consistency and plausibility checks	374
6.1 Coherence with other data sets.....	374
6.2 Coherence and plausibility verification	374
6.3 Country specific methods to identify large transactions	375
6.4 Country specific methods to identify large Other Economic Flows.....	375
Sweden	376
I Institutional arrangements.....	376
1.1 Compiling institutions.....	376
1.2 Publication policy.....	376
1.3 Publication timeliness	376
II Statistical sources	376
2.0 Source data	376
2.1 Direct sources.....	381
2.2 Indirect sources	381
2.3 Other financial data/ cross-checking with other sources	381
III Data coverage	382
3.1 Delimitation of general government and consistency with EDP	382
3.2 Coverage of financial instruments	382
3.3 Breakdown by original maturity	382
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	382
3.7 Underlying information for F.6 and F.8	382
IV Current compilation methods	382
4.1 Stocks and flows.....	382
4.2 Other changes in the volume of assets	383
4.3 Valuation of financial instruments	383
4.4 Consolidation compilation methods.....	383
4.5 Accrual accounting and Recording of interest.....	383
4.6 Estimation methods	384
4.7 Conversion of exchange rates.....	385
4.8 Change in sources or methods.....	385
V Revision Policy	385

5.1 Routine revisions	385
VI Consistency and plausibility checks	385
6.1 Coherence with other data sets	385
6.2 Coherence and plausibility verification	385
6.3 Country specific methods to identify large transactions	386
United Kingdom	387
I Institutional arrangements	387
1.1 Compiling institutions	387
1.2 Publication policy	387
1.3 Publication timeliness	387
II Statistical sources	387
2.0 Source data	387
2.1 Direct sources	390
2.2 Indirect sources	391
2.3 Other financial data/ cross-checking with other sources	391
III Data coverage	391
3.1 Delimitation of general government and consistency with EDP	391
3.2 Coverage of financial instruments	392
3.3 Breakdown by original maturity	393
3.4 Counterpart information for subsectors S.1311 and S.1314	393
3.6 Coverage for transactions between general government and other sectors (resident and non-residents)	393
3.7 Underlying information for F.6 and F.8	393
IV Current compilation methods	393
4.1 Stocks and flows	393
4.2 Other changes in the volume of assets	393
4.3 Valuation of financial instruments	393
4.4 Consolidation compilation methods	394
4.5 Accrual accounting and Recording of interest	394
4.6 Estimation methods	394
4.7 Conversion of exchange rates	394
4.8 Change in sources or methods	394
V Revision Policy	395
5.1 Routine revisions	395
5.2 Breaks in time series	395
VI Consistency and plausibility checks	395
6.1 Coherence with other data sets	395
6.2 Coherence and plausibility verification	396
6.3 Country specific methods to identify large transactions	396
6.4 Country specific methods to identify large other economic flows	396
Norway	397
I Institutional arrangements	397
1.1 Compiling institutions	397

1.2 Publication policy.....	397
1.3 Publication timeliness	397
II Statistical sources	397
2.0 Source data	397
2.1 Direct sources.....	398
2.2 Indirect sources	399
III Data coverage	399
3.1 Delimitation of general government and consistency with EDP	399
3.2 Coverage of financial instruments	400
3.3 Breakdown by original maturity	400
3.6 Coverage for transactions between general government and other sectors (resident and non-residents).....	400
3.7 Underlying information with respect to F.6 and F.8	400
IV Current compilation methods	400
4.1 Stocks and flows.....	400
4.2 Other changes in the volume of assets	401
4.3 Valuation of financial instruments	401
4.4 Consolidation compilation methods.....	401
4.5 Accrual accounting and Recording of interest.....	401
4.6 Estimation methods	402
4.7 Conversion of exchange rates.....	402
4.8 Change in sources or methods.....	402
V Revision Policy	403
5.1 Routine revisions	403
5.2 Breaks in time series	403
VI Consistency and plausibility checks	403
6.1 Coherence with other data sets.....	403
6.3 Country specific methods to identify large transactions	403
6.4 Country specific methods to identify large other economic flows	403
Annex I – Initial legislation	406
Annex II – 2006 quality report	411
Annex III - Metadata template.....	419
Annex IV – Current transmission templates.....	420